

State of Maine

Maine Revenue

Services

Magnetic Media Reporting - Form W-2 For Tax Year 1999

(Wages paid from 1-1-1999 to 12-31-1999)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Social Security Administration for magnetic tape reporting of form W-2 wages. M.R.S. accepts both TIB-4 file layouts and MMREF-1/2 record formats. **M.R.S. has changed the TIB-4 W-2 Magnetic Tape Reporting standards from tax year 1998 to tax year 1999. Changes are presented in italics below.** In September 2000 this document will be updated to use the tax year 2000 record layout.

1. Social Security Administration Publication Number 42-007, ICN 965950 is the record layout standard for submission of 1999 Maine W-2 Withholding data except as modified below. The Social Security Internet site containing the TIB-4 filing standards is http://www.ssa.gov/employer_info. The Electronic Filing Publications tab contains all specifications needed.
2. The filing deadline for submission of files to M.R.S. is the same as that of the SSA which is the last day of February 2000. If this day falls on a weekend or holiday, the filing deadline is the next business day.
3. The tape or diskette is to be accompanied by paper Form W-3ME to reconcile your withholding account.
4. Attach an external label to each tape or diskette submitted. The label shall contain the following information.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter zip
 - f. Tape density and number of records per block (if tape reel)
 - g. Tax year of data (e.g. for wages paid from 1-1-1999 to 12-31-1999; tax year = 1999.
 - h. Number of records on file.
 - i. Total of Maine Withholding
5. The tape or diskette should be mailed to the following address:

Maine Revenue Services
Attention: W-2 Tape Processing
Mail Station 24
State Office Building
Augusta, ME 04333

6. M.R.S. does not offer Electronic Filing services for acceptance of W-2 wage data, I.e. (OWRBBS - online wage reporting bulletin board system or Electronic Data Transfer).
7. M.R.S. does not accept or process test files, for example year 2000 test data. If received, they will be discarded.
8. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery.
9. M.R.S. does not accept compressed files on tape or diskette except for MMREF-1 files that must be in a .zip form.
10. 1999 SSA TIB-4 Tape Standards - Following changes are made to the 1999 SSA TIB-4 standards for tape/cartridge files to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. **M.R.S. has changed the TIB-4 W-2 Magnetic Tape Reporting standards from tax year 1998 to tax year 1999. Changes are presented in italics.** All filers should supply a copy of the same tape to M.R.S. that is submitted to SSA with the 'S' record completed to the following specification. M.R.S. requires completed A, B, E, S, and F records.

S-record, column 2 to 10	Employee Social Security Number
S-record, column 11 to 37	Employee Name
S-record, column 38 to 77	Employee Street Address
S-record, column 78 to 102	Employee City
S-record, column 103 to 104	Employee State
S-record, column 118 to 122	Employee Zip
<i>S-record, column 189 to 190</i>	<i>Numeric State Code '23' for Maine</i>
<i>S-record, column 191 to 199</i>	<i>Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.</i>
<i>S-record, column 200 to 207</i>	<i>Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.</i>

11. 1999 SSA TIB-4 Diskette Standards - Following changes are made to the 1999 SSA TIB-4 standards for diskette filers to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. **M.R.S. has changed the TIB-4 W-2 Magnetic Tape Reporting standards from tax year 1998 to tax year 1999.** **Changes are presented in italics.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'S1' and 'S2' records completed to the following specification. M.R.S. requires completed 1A, 2A, 1B, 2B, 1E, 2E, 1S, 2S, and 1F records.

1S-record, column 3 to 11	Employee Social Security Number
1S-record, column 12 to 38	Employee Name
1S-record, column 39 to 78	Employee Street Address
1S-record, column 79 to 103	Employee City
1S-record, column 104 to 105	Employee State
1S-record, column 119 to 123	Employee Zip
<i>2S-record, column 58 to 59</i>	<i>Numeric State Code '23' for Maine</i>
<i>2S-record, column 60 to 68</i>	<i>Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.</i>
<i>2S-record, column 69 to 76</i>	<i>Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.</i>

12. MMREF-1 Specifications - Maine uses the standard 1999 MMREF-1 record layout to collect Maine Withholding information. **M.R.S. has not changed the MMREF-1 Magnetic Tape Reporting standards from tax year 1998 to tax year 1999.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RA, RE, RS, and RF records.

RS-record, column 3 to 4	State Code "23"
RS-record, column 10 to 18	Employee Social Security Number
RS-record, column 19 to 33	Employee First Name
RS-record, column 34 to 48	Employee Middle Name or Initial
RS-record, column 49 to 68	Employee Last Name
RS-record, column 69 to 72	Employee Suffix
RS-record, column 95 to 116	Employee Delivery Address
RS-record, column 117 to 138	Employee City
RS-record, column 139 to 140	Employee State
RS-record, column 141 to 145	Employee Zip

RS-record, column 193 to 194	Employee Country Code
RS-record, column 197 to 202	Reporting Period
RS-record, column 274 to 275	State Code
RS-record, column 276 to 286	Employee State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RS-record, column 287 to 297	Employee State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RS-record, column 298 to 512	Unused, blank fill

13. MMREF-2 Specifications - Maine uses the standard 1999 MMREF-2 record layout to collect Maine Withholding information. **M.R.S. has not changed the MMREF-2 Magnetic Tape Reporting standards from tax year 1998 to tax year 1999.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RCS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RCA, RCE, RCS, and RCF records.

RCS-record, column 4 to 5	State Code "23"
RCS-record, column 16 to 24	Employee Original Social Security Number
RCS-record, column 25 to 33	Employee Correct Social Security Number
RCS-record, column 34 to 48	Employee Original First Name
RCS-record, column 49 to 63	Employee Original Middle Name or Initial
RCS-record, column 64 to 83	Employee Original Last Name
RCS-record, column 84 to 98	Employee Correct First Name
RCS-record, column 99 to 113	Employee Correct Middle Name or Initial
RCS-record, column 114 to 133	Employee Correct Last Name
RCS-record, column 156 to 177	Employee Delivery Address
RCS-record, column 178 to 199	Employee City
RCS-record, column 200 to 201	Employee State
RCS-record, column 202 to 206	Employee Zip
RCS-record, column 256 to 257	Employee Country Code
RCS-record, column 258 to 263	Original Reporting Period
RCS-record, column 264 to 269	Correct Reporting Period
RCS-record, column 396 to 397	State Code
RCS-record, column 398 to 408	Employee Original State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.

RCS-record, column 409 to 419	Employee Corrected State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 420 to 430	Employee Original State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 431 to 441	Employee Correct State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 442 to 1024	Unused, blank fill

14. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

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